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**BakerHostetler**

SUPERFUND DIV.  
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(6SF-R)

**Baker & Hostetler LLP**

11601 Wilshire Boulevard  
Suite 1400  
Los Angeles, CA 90025-0509

T 310 820 8800  
F 310 820 8859  
www.bakerlaw.com

John F. Cermak, Jr.  
direct dial 310 442 8885  
jcermak@bakerlaw.com

November 15, 2016

**VIA EMAIL AND FEDEX**

Mr. Gary Miller, Remedial Project Manager  
U.S. Environmental Protection Agency,  
Region 6  
Superfund Division (6SF-RA)  
1445 Ross Avenue, Suite 1200  
Dallas, Texas 75202-2733

Ms. Anne Foster, Assistant Regional Counsel,  
Office of Regional Counsel  
U.S. Environmental Protection Agency,  
Region 6  
Superfund Division (6SF-RA)  
1445 Ross Avenue, Suite 1200  
Dallas, Texas 75202-2733

Ms. Amy Salinas, Assistant Regional Counsel  
U.S. Environmental Protection Agency,  
Region 6  
Superfund Division (6RC-S)  
1445 Ross Avenue, Suite 1200  
Dallas, Texas 75202-2733

Re *Unilateral Administrative Order for Remedial Investigation/Feasibility Study*  
*("UAO"), San Jacinto River Waste Pits Superfund Site - Financial Assurance*  
*Requirements under Paragraph 93 of the UAO*

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Dear Gary, Anne and Amy

This letter is being submitted on behalf of International Paper Company ("International Paper"), as one of the Respondents under the above-referenced UAO. Enclosed is internal financial information in the form of International Paper's February 25, 2016 10-K filing with the Security and Exchange Commission ("SEC"). The document can also be accessed via the Internet on the SEC's website at <https://www.sec.gov>. This letter and the enclosed document updates International Paper's

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prior financial assurance submissions, including its joint submission with Respondent McGinnes Industrial Maintenance Corporation dated February 18, 2010, a copy of which (without enclosures) is enclosed for your reference

To the extent that EPA requires any additional information regarding International Paper's financial assurances, please contact the undersigned

Sincerely,

  
John F. Cermak, Jr

Enclosures